27 SEP. 1927

INCOME-TAX AND SUPER-TAX RETURNS

FOR THE

BOMBAY PRESIDENCY

(INCLUDING SIND AND ADEN)

For the Year

1926—27

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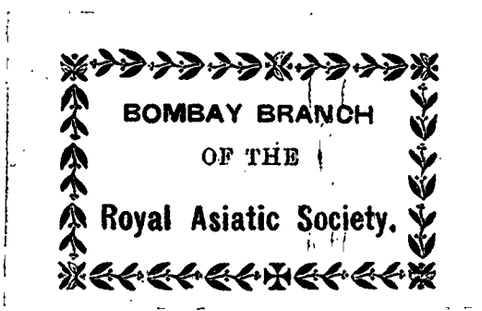

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1927.

Serial No.	Classification.	Assessment for 1926-27.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	12,70,714
	(*b*) „ „ local authorities	2,68,039
	(*c*) „ „ companies, other public bodies and associations	29,55,190
	(*d*) „ „ private employers	6,24,131
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Gocernment.	20,52,730
	(*b*) „ debentures or other securities of a local authority or a company.	13,85,823
3	Income derived from property	26,53,153
4	„ „ „ business	(*a*) 1,58,84,572
5	Professional earnings	9,18,187
6	Income derived from other sources	15,14,004
7	TOTAL OF ITEMS 1 TO 6	2,95,26,543
8	(*a*) Amount to be deducted on account of section 15	1,88,045
	(*b*) Amount to be deducted on account of section 17	1,61,956
9	Resultant demand	2,91,76,542
10	*Arrears	6,79,025
11	Penalties—	
	(*a*) penal assessments under section 28 and section 25 (2)	26,714
	(*b*) „ recoveries „ „ 46 (1)	42,942
	(*c*) other penalties and fines	2,961
12	Miscellaneous	7,533
13	TOTAL OF ITEMS 9 TO 12	2,99,35,717
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	(*b*) 4,54,502
	(*b*) dividends of companies, under section 48	10,86,268
	(*c*) to partners of firms, under section 48	1,83,128
	(*d*) under section 49	(*c*) 4,45,754
	(*e*) other refunds	6,12,162
15	TOTAL REFUNDS	27,81,814
16	Net demand (item 13 *minus* item 15)	2,71,53,903
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	21,57,091
18	*Add*—Excess collections and advance payments	15,666
18-A	*Add*—Unpaid refunds	1,20,063
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	1,52,855
19	Net Collections	(*a*) 2,49,79,686

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

(*a*) Includes demand of Rs. 93,928-11-0 levied on the Bombay, Baroda and Central India Railway Company.

(*b*) Includes refund of Rs. 53,583 granted to the Local Government on the Bombay Development loan held by persons totally exempt from payment of income-tax.

(*c*) Includes refund of Rs. 53,226 paid to the Bombay, Baroda and Central India Railway Company.

Memo. explaining the discrepancy between the figures of arrears shown at Item No. 17 in the Return of the preceding year, *viz.*, 1925-26 and those shown against item No. 10 of the current year.

	Rs.	Rs.
Amount of arrears shown in 1925-26 Return		9,22,230
Deduct—Amount erroneously included in the last return		1,473
Correct figure of arrears at the end of 1925-26		9,20,757
Deduct—	Rs.	
Amount written off	80,241	
„ remitted	1,61,491	
		2,41,732
TOTAL	2,41,732	
Amount of arrears for previous years, shown in item No. 10 of this Return		6,79,025

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RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1927.

Serial No.	Classification.	Assessment for 1926-27.
1	2	3
		Rs.
1	Demand for the year	87,82,230
2	* Arrears	2,26,732
3	Miscellaneous including penalties	642
4	TOTAL OF ITEMS 1 TO 3	90,09,604
*5	Refunds	6,29,830
6	Net demand (item 4 *minus* item 5)	83,79,774
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	11,56,031
8	*Add*—Excess collections and advance payments	..
8-A	*Add*—Unpaid refunds	26,142
8-B	*Deduct*—Unpaid refunds for previous years paid during the year	11,811
9	Net collections	72,38,074

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

		Rs.
* Arrears shown in item No. 7 of last year's Return		3,09,669
Less—		
Amount written-off	31,813	
„ remitted	51,124	
		82,937
Arrears now shown in item No. 2		2,26,732

RETURN No. III.

Classification of income-tax collected in the Bombay Presidency in the year ending 31st March 1927.

——	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	2,35,76,795	1,47,82,773	5,49,35,108	1,54,23,702	10,87,18,378
Gross tax collected . .	20,52,622	13,85,823	(a)51,50,169	14,45,971	1,00,34,585
Refunds or rebates—					
at 18 pies per rupee .	(b)2,08,654	1,61,475	(c)9,11,020	84,322	13,65,471
at 13 pies per rupee .	18,979	7,874	1,40,395	17,247	1,84,495
at 12 pies per rupee .	16,821	7,334	1,58,780	28,117	2,11,052
at 10 pies per rupee .	..	..	37,723	..	37,723
at 9 pies per rupee .	10,962	10,020	1,43,090	26,171	1,90,243
at 6 pies per rupee .	4,329	5,321	54,897	15,403	79,950
at 5 pies per rupee .	59	12	492	..	563
at 3 pies per rupee .	1,814	848	17,670	11,868	32,200
Total refunds or rebates .	2,61,618	1,92,884	14,64,067	1,83,128	21,01,697
Net collections* . . .	17,91,004	11,92,939	36,86,102	12,62,843	79,32,888
Number of assessees (columns 4 and 5 only).	..	..	469	146	615
Number of persons to whom refund or rebate is given.	1,950	1,005	9,942	408	13,305

(a) Excludes collections of Rs. 93,929 received from Bombay, Baroda and Central India Railway, Company.

(b) Includes refund of Rs. 53,583 granted to Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

(c) Excludes Rs. 53, 226 paid to Bombay, Baroda and Central India Railway, Company, under Section 49.

	Rs.
* Net collections	79,32,888
Add—Excess collections and miscellaneous	20
Add—Penalties (actual collections)	2,995
TOTAL .	79,35,903
Add—Unpaid refunds	35,975
Deduct—Paid refunds out of unpaid refunds of previous year	49,517
NET TOTAL .	79,22,361

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc..	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	1,99,76,008	5,21,013	6,113	35,82,819	93,496	1,35,74,736	3,52,052
II	2,500 ,, 2,999 . . .	1,02,88,838	2,68,432	2,767	23,99,288	62,057	90,34,192	2,34,555
III	3,000 ,, 3,499 . . .	94,47,614	2,47,134	2,062	22,1^,222	57,509	92,38,710	2,40,187
IV	3,500 ,, 4,999 . . .	1,90,55,302	4,96,184	4,107	51,69,474	1,33,197	2,15,31,740	5,59,199
V	5,000 ,, 7,499 . . .	1,98,60,592	6,06,957	8,829	54,72,057	1,69,927	2,66,17,211	8,25,062
VI	7,500 ,, 9,999 . . .	1,18,92,391	3,86,337	3,154	34,90,774	1,08,795	1,90,17,861	5,96,543
VII	10,000 ,, 12,499 . . .	93,46,395	4,40,123	19,243	25,64,617	1,18,508	1,51,79,218	7,10,735
VIII	12,500 ,, 14,999 . . .	66,30,651	3,11,992	5,770	15,64,911	72,665	91,11,166	4,26,446
IX	15,000 ,, 19,999 . . .	86,49,336	4,10,028	8,020	22,46,171	1,07,235	1,57,35,000	7,86,118
X	20,000 ,, 24,999 . .	61,56,527	3,76,839	12,212	11,65,999	73,780	1,21,45,390	7,54,649
XI	25,000 ,, 29,999 . . .	38,63,403	2,41,478	4,697	10,33,333	65,293	98,91,506	6,16,785
XII	30,000 ,, 39,999 . . .	41,80,383	3,22,773	14,486	12,45,289	94,769	1,26,65,139	9,86,417
XIII	40,000 ,, 49,999 . . .	17,42,274	1,54,188	15,997	11,79,421	99,318	73,60,106	6,86,242
XIV	50.000 and over . . .	15,70,692	1,45,548	29,854	86,68,548	8,06,563	3,24,49 267	30,12,236
	Unclassified	9,411	338	..	..	..	..	..
	TOTAL .	13,26,69,817	49,29,364	1,37,311	4,19,92,923	20,63,112	21,45,61,236	1,07,87,226

No. IV.

Bombay Presidency in the year ending 31st March 1927.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	Remarks.
		On account of refunds— (*a*) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (*b*) in cash or otherwis — due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,71,33,557	9,72,674	20,27,111	59,616	39,105	3,203	3,51,06,446	8,70,750	19,005	
2,17,22,318	5,67,811	6,37,426	20,259	..	489	2,10,84,892	5,47,063	7,836	
2,08,96,546	5,46,892	6,20,925	18,337	..	564	2,02,75,621	5,27,991	6,469	
4,57,56,516	11,92,687	11,70,271	32,395	..	1,595	4,45,86,245	11,58,697	11,186	
5,19,49,860	16,10,775	13,43,776	43,967	12,312	2,903	5,06,06,084	15,51,593	9,243	
3,44,01,026	10,94,829	8,63,845	29,015	..	3,902	3,35,37,181	10,61,912	4,220	
2,70,90,230	12,88,609	9,37,119	45,142	48,479	4,411	2,61,53,111	11,90,577	2,932	
1,73,06,728	8,16,873	5,82,561	28,019	..	1,480	1,67,24,167	7,87,374	1,407	
2,76,40,507	13,11,401	9,36,228	48,282	..	2,739	2,67,04,279	12,60,380	1,767	
1,94,67,916	12,17,480	6,88,623	43,245	26,112	1,202	1,87,79,293	11,46,921	1,072	
1,47,88,242	9,28,253	5,59,492	35,025	96	640	1,42,28,750	8,92,492	650	
1,80,90,811	14,18,445	6,09,438	47,930	15,924	1,249	1,74,81,373	13,53,342	657	
1,02,81,801	9,55,745	2,65,732	22,001	10,143	..	1,00,16,069	9,23,601	363	
4,26,88,507	39,94,201	22,60,871	3,20,772	..	..	4,04,27,636	36,73,429	708	
9,411	338	..	..	..	..	9,411	338	..	
38,92,23,976	1,79,17,013	1,35,03,718	7,94,005	1,52,171	24,377	37,57,20,558	1,69,46,460	67,515	

	Rs.
Total	1,69,46,460
Add—Excess collections and miscellaneous	24,170
Add—Penalties (actual collections)	71,578
Add—Unpaid refunds of the year under review	81,067
Total	1,71,26,275
Deduct—Refunds paid on account of previous year	1,09,653
Total	1,70,16,622

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1927.

Class.	Amount of Income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	329	3,91,216	61	79,702	63	81,394	25	16,284	478	5,68,596	29,111	5,39,485
II	1,00,001 „ 1,50,000	68	3,53,368	42	1,85,947	13	90,444	21	76,987	144	7,06,748	22,238	6,84,510
III	1,50,001 „ 2,00,000	34	3,67,099	20	1,41,109	3	44,123	12	70,229	69	6,22,560	28,175	5,94,385
IV	2,00,001 „ 2,50,000	11	1,97,878	18	1,95,020	1	17,875	10	97,038	40	5,07,811	32,100	4,75,711
V	2,50,001 „ 3,00,000	3	83,259	7	1,03,758	1	29,168	2	51,259	13	2,67,444	4,523	2,62,921
VI	3,00,001 „ 3,50,000	5	1,82,260	6	1,05,554	..	..	2	84,512	13	3,72,326	5,079	3,67,247
VII	3,50,001 „ 4,00,000	8	3,59,593	5	83,205	..	..	..	..	13	4,42,798	29,500	4,13,298
VIII	4,00,001 „ 4,50,000	..	..	6	1,38,887	..	..	..	..	6	1,38,887	..	1,38,887
IX	4,50,001 „ 5,00,000	3	1,30,272	3	82,452	..	..	1	66,354	7	2,79,078	30,165	2,48,913
X	5,00,001 and more	5	13,79,162	34	25,64,449	..	..	..	3,072	39	39,46,683	4,48,939	34,97,744
	TOTAL	466	34,44,107	202	36,80,083	81	2,63,006	73	4,65,735	822	78,52,931	6,29,830	72,23,101

Add—Excess collections and miscellaneous	9
Add—Penalties (actual collections)	633
TOTAL	72,23,743
Add—Unpaid refunds	26,142
Deduct—Paid refunds out of unpaid refunds of previous years	11,811
NET TOTAL	72,38,074

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1927.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	3,74,261	4	80,288	14	4,54,549
2	Buildings and land	3	28,714	2	1,248	5	29,962
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	45	7,30,415	..	..	45	7,30,415
5	Cotton pressing, ginning and cleaning	7	30,902	8	11,682	15	42,584
6	Engineering	3	30,023	..	..	3	30,023
7	Flour mills	2	10,811	..	..	2	10,811
8	Insurance—Fire, Marine and Life	17	3,35,411	..	..	17	3,35,411
9	Iron and steel works	..	..	2	21,717	2	21,717
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	3,856	..	..	..	3,856
14	Mining, other minerals including petroleum	2	45,533	..	..	2	45,533
15	Paper mills	1	209	..	..	1	209
16	Printing and publishing	3	22,845	1	7,922	4	30,767
17	Steam navigation—Ocean	1	23,570	..	..	1	23,570
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	14	3,06,200	..	..	14	3,06,200
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	3,25,446	—	—	2	3,25,446
22	Woollen mills	—	..	..	..	..	..
23	Others	93	14,14,658	602	40,47,220	695	54,61,878
	TOTAL	203	36,82,854	619	41,70,077	822	78,52,931

Analysis of the different sources of income included under item "23-other" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	3	7,921	4	1,869	7	9,790
2	Legal Practitioners	..	..	55	2,18,255	55	2,18,255
3	Medical Practitioners	..	..	3	8,673	3	8,673
4	Match Factory	1	1,532	1	6,189	2	7,721
5	Priesthood	..	..	..	..	..	..
6	Saw and Timber Mills	1	10,321	2	2,668	3	12,989
7	Silk reeling, weaving and embroidery works	2	8,171	..	..	2	8,171
8	Agents and Brokers	21	3,74,014	158	20,68,141	179	23,72,155
9	Money lenders	..	..	50	85,232	50	85,232
10	Contractors	1	6,528	12	2,37,566	13	2,44,094
11	Cloth sellers	1	12,429	7	9,281	8	21,710
12	Books and stationery sellers	..	..	2	4,321	2	4,321
13	Building Material sellers	1	99,878	..	..	1	99,878
14	Grain sellers	..	..	2	778	2	778
15	Grocers and Provision dealers	..	..	..	..	..	..
16	Liquor sellers (Dealers in wines and spirits)	1	3,050	11	10,495	12	13,545
17	Piece-goods (cotton, silk etc.), sellers	..	..	1	16,188	1	16,188
18	Salt business	..	..	8	16,619	8	16,619
19	Dealers in precious metals and stones and jewellery	..	..	4	2,195	4	2,195
20	Property owners	2	50,222	56	2,75,257	58	3,25,479
21	Wholesale cotton merchants	6	1,30,588	19	2,12,010	25	3,42,598
22	Salary	..	..	29	32,612	29	32,612
23	Dividends	..	..	24	2,00,770	24	2,00,770
24	Importers and Exporters	1	5,625	7	1,53,130	8	1,58,755
25	Timber merchants	..	..	1	2,051	1	2,051
26	Metal merchants	..	..	1	1,026	1	1,026
27	Electric Company	2	10,258	..	..	2	10,258
28	Clothiers, Tailors and Out-fitters	..	..	3	15,358	3	15,358
29	Turf Club	1	4,495	..	..	1	4,495
30	Ship-chandlers	..	..	2	492	2	492
31	Sugar merchants	..	..	1	902	1	902
32	Stevedores and Dubashes	..	..	2	2,582	2	2,582
33	Ice Factory	1	8,248	..	..	1	8,248
34	Accountant and Auditors	..	..	4	9,477	4	9,477
35	Telegraphs	1	85,681	..	..	1	85,681
36	Hotels	2	13,642	..	..	2	13,642
37	Photographers	1	18,278	..	..	1	18,278
38	Dyeing and Bleaching works	1	306	..	..	1	306
39	Hydraulic works	1	1,31,434	..	..	1	1,31,434
40	Sewing machines	1	86,632	..	..	1	86,632
41	Gas Companies	1	29,818	..	..	1	29,818
42	Mill and Gin Stores suppliers	1	4,434	..	..	1	4,434
43	Oil Mills	1	1,02,344	..	..	1	1,02,344
44	Investments	4	1,00,775	16	61,413	20	1,62,188
45	Yarn Dealers	..	..	1	761	1	761
46	Auctioneers	..	..	1	626	1	626
47	Umbrella Merchants	..	..	1	1,635	1	1,635
48	Cinemas	3	12,745	1	625	4	13,370
49	Dealers in Motor Cars	4	69,752	..	..	4	69,752
50	Chemists and Druggists	3	9,638	..	..	3	9,638
51	Crockery Merchants	..	..	1	621	1	621
52	Pearls Merchant	..	..	1	978	1	978
53	Iron Merchant	..	..	1	625	1	625
54	Oil seeds	..	..	2	542	2	542
55	Cotton seeds	..	..	1	545	1	545
56	Landing and Shipping	4	24,178	4	18,965	8	43,143
57	Others	20	61,721	103	3,65,747	123	4,27,468
	TOTAL	93	14,14,658	602	40,47,220	695	54,61,878

List of important sources of income, most of the recipients of which are liable to income-tax only and not to super-tax.

(1) Engineers and Architects.
(2) Legal Practitioners.
(3) Medical Practitioners.
(4) Books and Stationery sellers.
(5) Liquor Sellers.
(6) Property owners.
(7) Chemists and Druggists.
(8) Restaurants.
(9) Accountants and Auditors.
(10) Grain Sellers.
(11) Silk Reeling, weaving and embroidery work.
(12) Jewellers.
(13) Contractors.
(14) Cinemas.
(15) Mill Stores suppliers.
(16) Agents and Brokers.
(17) Cloth Dealers.
(18) Money lenders.
(19) Timber Merchants.
(20) Cotton Business.
(21) Distillery.
(22) Flour Mills.
(23) Glass works.
(24) Hardware.
(25) Aerated Water Factories
(26) Bidi works.
(27) Banking.
(28) Brass Factory.

RETURN No. VII.

Income-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	37,176	35,707	2,435	2,168	1,173	..	..	..	231	218	79	..	..	166	6,89,053	3,417	1,351	..	..	55,758	8,344
Ahmedabad	4,071	4,245	445	450	252	2	..	..	25	22	8	..	..	48,078	2,04,046	278	77	..	..	1,018	55
Kaira	845	906	229	199	99	..	1	1	11	12	2	..	..	..	4,634	12	3	..	..	1,144	125
Panch Mahals	657	672	261	294	187	..	..	..	11	12	4	..	..	464	9,193	26	..	..	..	80	..
Broach	714	742	195	199	96	..	..	..	6	4	1	..	..	..	14,185	5	..	..	..	..	..
Surat	2,039	1,963	477	406	269	..	..	..	50	46	16	..	..	13	23,880	420	3	..	..	178	..
Thana	916	830	117	110	100	..	..	..	7	9	2	..	..	..	5,787	118	31	..	..	244	..
Bombay Suburban Districts.	334	338	69	71	56	..	..	..	1	1	..	..	..	30	1,674	54	8	..	..	3,274	..
Ahmednagar	766	743	100	106	63	..	..	..	4	4	1	..	..	156	6,053	31	13	..	..	..	..
East Khandesh	1,793	1,620	278	283	164	2	3	2	15	15	7	..	..	856	28,344	31	4	..	..	304	181
West Khandesh	814	1,022	80	83	43	..	..	..	2	2	1	..	..	..	3,257	15	3	..	..	305	220
Nasik	1,392	1,197	235	231	101	1	1	1	10	10	4	..	..	..	13,111	30	2	..	..	2,291	218
Poona	2,105	2,135	276	277	144	1	1	1	29	31	11	..	..	490	11,018	271	67	..	..	7,887	78
Satara	613	643	94	100	49	..	..	..	7	7	3	..	..	..	6,195	39	11	..	..	10	..
Sholapur	1,285	1,149	273	271	155	1	1	1	24	24	14	..	..	300	75,353	87	31	..	..	930	..
Belgaum	713	750	56	50	14	..	..	..	6	6	1	..	..	..	2,620	66	13	..	..	226	..
Bijapur	627	656	50	51	14	..	..	..	1	1	1	..	..	..	822	57	..	..	..	..	..
Dharwar	1,122	978	51	52	22	1	..	..	1	..	..	..	..	607	1,467	71	27	..	..	3	74
Kanara	259	256	24	34	12	..	..	..	1	1	1	..	..	..	1,102	20	10	..	..	..	..
Kolaba	471	488	51	47	19	..	..	..	6	6	1	..	..	..	999	14	4	..	..	..	..
Ratnagiri	367	382	64	68	24	..	..	..	..	1	..	..	..	..	4,696	8	1	..	..	97	191
Karachi City	2,784	3,181	131	130	40	..	..	..	32	39	6	..	..	..	18,040	14	99	..	..	3,839	61
Karachi District	355	326	46	45	28	..	..	..	10	11	2	..	..	..	4,207	14	4	..	..	2,580	..
Hyderabad	938	983	89	89	41	..	..	..	3	4	2	..	..	16	4,380	1	..	..	..	..	642
Sukkur	409	412	35	35	18	..	..	..	2	2	1	..	..	..	1,993	..	..	..	..	..	12
Shikarpur including Upper Sind Frontier.	704	925	17	17	3	..	..	..	2	3	2	..	..	..	328	..	..	..	..	..	..
Larkana	508	449	56	56	27	..	..	..	2	2	..	..	..	..	2,610	18	..	..	..	..	..
Nawabshah	375	389	26	26	8	..	..	..	..	..	..	..	..	..	749	2	..	..	..	..	..
Thar and Parkar	558	361	32	29	17	..	..	..	1	1	..	..	..	..	536	7	..	..	..	..	112
Aden	1,779	1,036	3	3	1	..	..	..	..	..	..	..	..	..	7	..	..	..	..	68	..
Deesa	8	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	66,797	*65,488	6,295	5,980	3,239	8	7	6	500	494	176	..	..	51,176	11,40,339	5,126	1,762	..	..	80,241	10,303

* The decrease is due to 7,305 old assessees having been struck off the list of tax payers during the year.

RETURN No. VII—*contd.*

Super-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Bombay City	770	668	126	116	83	..	..	..	16	15	10	3*	1	593	5,17,225	59	12	..	..	31,250	..
Ahmedabad	93	85	2	2	1	..	..	..	..	..	..	..	..	31,873	23,623	..	..	..	..	..	..
Broach	3	5	2	2	..	..	..	..	2	1	1	..	..	..	2,386	..	..	..	..	..	..
Surat	3	4	3	2	2	..	..	..	..	..	..	..	..	..	791	..	..	..	..	..	..
East Khandesh	12	1	..	..	..	..	1	1	1	1	1	..	..	..	5,508	..	..	..	..	..	..
Nasik	1	1	1	1	1	..	..	..	..	..	..	..	..	..	3,169	..	..	..	..	..	..
Poona	3	6	2	3	2	..	..	..	..	..	..	..	..	..	1,989	..	..	..	..	..	..
Satara	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	10	5	4	6	3	..	..	..	3	3	3	..	..	..	69,470	..	..	..	..	..	..
Belgaum	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	3	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karachi City	32	22	2	2	2	..	..	..	2	2	2	..	..	..	3,293	1	..	..	..	563	..
Shikarpur	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hyderabad	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Aden	13	16	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	948	822	143	134	94	..	1	1	24	22	17	3	1	32,466	6,27,454	60	12	..		31,813	..

* Includes one undecided case.

RETURN No. VIII.

Province.	Number of returns of income filed by assessees.	Number of returns accepted as correct.	Number of applications made under section 27 of Income-tax Act, 1922.	Number of successful applications under Section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.
1	2	3	4	5	6	7	8
Bombay City	25,756	6,506	878	409	20,097	18,428	13,587
Ahmedabad	7,472	868	81	44	6,778	4,987	3,658
Kaira	2,323	178	5	1	2,179	2,160	1,987
Panch Mahals	1,176	44	5	3	1,132	1,122	175
Broach	1,229	114	7	6	1,115	1,028	663
Surat	2,489	129	122	74	2,360	1,909	249
Thana	1,111	125	5	4	1,048	845	840
Bombay Suburban	349	15	4	2	525	426	390
Ahmednagar	1,226	111	8	8	1,112	1,057	25
East Khandesh	2,375	291	44	21	2,137	2,063	492
West Khandesh	1,310	124	25	9	1,247	1,201	994
Nasik	2,157	60	35	20	2,000	1,719	73
Poona	3,027	971	20	43	2,149	2,111	444
Satara	924	127	17	13	797	782	9
Sholapur	2,411	115	22	7	2,157	1,680	550
Belgaum	1,105	334	8	4	880	702	471
Bijapur	801	166	10	3	850	730	517
Dharwar	1,525	268	12	5	1,317	1,046	509
Kanara	487	179	3	....	315	274	44
Kolaba	755	132	6	3	656	589	127
Ratnagiri	626	211	10	5	420	409	37
Karachi City	4,009	1,710	99	76	2,206	1,557	1,177
Karachi District	476	44	21	12	523	468	54
Hyderabad	1,597	430	85	69	1,243	1,118	696
Sukkur	900	261	22	11	639	526	410
Nawabshah	690	91	8	4	599	476	350
Shikarpur including Upper Sind Frontier	1,360	318	6	5	1,213	1,176	415
Larkana	1,104	130	5	....	974	860	830
Thar and Parkar	597	217	27	11	593	523	87
Aden	209	128	6	5	463	385	276
Kathiawar	650	644	....	....	20	14	14
Banas Kantha	72	60	....	....	19	19	19
Total	72,298	15,101	1,606	877	59,763	52,390	30,169

RETURN No. I.

Classification of the Income-tax demand in the districts of Bombay Presidency in the year ending 31st March 1927.

RETURN

Classification of the income-tax demand in the districts of Bombay

Serial No.	Classification.	Bombay City.	Bombay Suburban District.	Thana.	Ahmedbad.	Broach.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government	28,275	916	821	5,380	408
	(*b*) „ „ local authorities	2,02,273	151	202	2,407	196
	(*c*) „ „ companies, other public bodies and associations.	26,41,762	788	298	84,310	3,014
	(*d*) „ „ private employers	4,84,729	619	673	8,886	1,887
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a local Government.	108	..	..	..	..
	(*b*) on debentures or other securities of a local authority or a company.	13,29,840	..	..	10,159	..
3	Income derived from property	21,51,885	19,125	16,092	95,414	5,489
4	„ „ „ business	1,09,75,683.	29,592	86,732	15,26,640	1,14,370
5	Professional earnings	7,09,874	2,385	6,330	21,068	4,412
6	Income derived from other sources	10,97,979	2,253	5,029	1,82,180	11,590
7	TOTAL OF ITEMS 1 TO 6	1,96,22,408	55,829	1,16,177	19,36,444	1,41,366
8	(*a*) Amount to be deducted on account of section 15.	1,58,813	295	938	9,947	1,199
	(*b*) Amount to be deducted on account of section 17.	74,074	455	1,130	8,448	2,456
9	Resultant demand	1,93,89,521	55,079	1,14,109	19,18,049	1,37,711
10	Arrears	4,51,334	12,028	15,751	46,953	10,210
11	Penalties—					
	(*a*) Penal assessments under section 28 and section 25 (2).	20,016	61	66	2,475	..
	(*b*) Penal recoveries under section 46 (1).	24,362	298	1,517	1,699	30
	(*c*) Other penalties and fines	1,430	..	..	237	77
12	Miscellaneous	4, 38	..	1	2,343	2
13	TOTAL OF ITEMS 9 TO 12	1,98,91,401	67 466	1,31,444	19,71,756	1,48,030
14	Refund or rebate of tax—					
	(*a*) on interest on securities under section 48.	3,48,747	1,823	1,649	5,342	2,618
	(*b*) on dividends of companies under section 48.	6,94,071	3,769	2,136	2,00,393	5,260
	(*c*) to partners of firms under section 48.	1,53,128	..	..	9,144	3,225
	(*d*) under section 49	4,03,493	..	..	..	..
	(*e*) other refunds	3,52,206	1,193	4,095	54,614	11,228
15	TOTAL REFUNDS	19,51,645	6,785	7,880	2,69,493	22,331
16	Net demand	1,79,39,756	60,681	1,23,564	17,02,263	1,25,699
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	19,86,593	5,634	4,533	31,046	10,588
18	*Add*—Excess collections and advance payments.	1,256	1	63	2	..
18A	*Add*—Unpaid refunds for 1926-27	39,804	211	1,320	14,651	279
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	51,802	460	2,061	11,357	415
19	Net collections	1,59,42,421	54,799	1,18,353	16,74,513	1,14,975

No. I.

Presidency in the year ending 31st March 1927.

Surat.	Kaira.	Punch-Mahals.	Ahmed-nagar.	East Khandesh.	West Kalindesh.	Nasik.	Poona.	Satara.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,738	1,303	285	..	886	427	3,413	10,352	..
1,003	748	274	27	532	1,350	381	2,335	..
2,435	925	4,132	753	4,012	1,375	2,753	11,976	1,064
3,064	963	745	68	530	451	768	12,479	..
..	..	..	..	9	..	..	15	..
1,981	..	..	..	..	..	..	336	..
36,325	3,811	2,811	6,887	19,851	7,499	15,070	57,824	3,783
2,37,411	61,835	56,268	1,07,079	3,20,310	1,29,702	1,15,580	3,47,435	75,503
43,076	1,876	1,431	1,519	13,996	6,509	7,579	9,294	4,341
51,754	5,481	12,149	2,338	1,816	2,414	54,150	18,080	3,151
3,78,787	76,942	78,095	1,18,671	3,61,942	1,49,727	1,99,654	4,70,126	87,842
1,410	1,067	152	575	538	242	367	2,061	408
3,758	935	2,631	1,568	5,260	2,674	4,641	12,747	1,611
3,73,619	74,940	75,312	1,16,528	3,56,144	1,46,811	1,94,646	4,55,318	85,823
4,145	760	816	1,195	2,713	1,093	1,311	64,871	5,051
15	10	115	587	1,401	50	526	480	174
1,920	96	179	746	1,256	218	811	1,779	818
..	..	..	..	..	..	..	..	..
85	14	..	21	11	3	16	64	2
3,79,784	75,820	76,422	1,19 077	3,61,525	1,48,175	1,97,310	5,22,512	91,868
8,646	918	561	700	54	176	524	5,843	865
85,308	13,882	875	492	2,493	773	3,113	17,604	3,684
385	1,651	856	..	..	..	..	..	..
..	..	..	..	2	..	..	..	..
23,274	3,162	8,794	2,049	14,010	2,673	2,506	15,573	4,563
1,17,613	19,613	11,086	3,241	16,559	3,622	6,143	39,020	9,112
2,62,171	56,207	65,336	1,15,836	3,44,966	1,44,553	1,91,167	4,83,492	82,756
15,070	1,478	1,029	5,064	2,437	605	2,030	39,159	9,873
9,532			1,595	4	..	..	..	..
5,278	40	9	8	2,379	..	1,605	4,028	90
1,290	193	114	17	4,703	50	577	1,434	245
2,60,621	54,577	64,202	1,12,358	3,40,209	1,43,898	1,90,165	4,46,927	72,728

RETURN

Classification of the income-tax demand in the districts of Bombay

Serial No.	Classification.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government	1,233	2,307	210	1,649	730
	(*b*) „ „ local authorities	1,727	295	132	542	235
	(*c*) „ „ companies, other public bodies and associations.	18,415	1,422	161	3,428	..
	(*d*) „ „ private employers	1,283	764	1,649	783	7
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a local Government.	..	..	..	..	..
	(*b*) on debentures of other securities of a local authority or a company.	..	..	..	..	..
3	Income derived from property	27,044	5,678	5,983	7,723	1,324
4	„ „ „ business	2,89,566	87,118	1,13,764	1,88,203	31,990
5	Professional earnings	5,826	8,821	4,529	6,947	1,497
6	Income derived from other sources	4,107	5,006	975	1,714	88
7	TOTAL OF ITEMS 1 TO 6	3,49,201	1,11,411	1,27,403	2,10,989	35,871
8	(*a*) Amount to be deducted on account of section 15.	623	1,001	216	916	768
	(*l*) Amount to be deducted on account of section 17.	3,257	1,021	248	543	121
9	Resultant demand	3,45,321	1,09,389	1,26,939	2,09,530	34,982
10	Arrears	8,461	12,357	3,405	2,312	1,541
11	Penalties—					
	(*a*) penal assessments under section 28 and section 25 (2).	150	50	140	358	..
	(*b*) „ recoveries under section 46 (1).	636	2,780	1,181	510	130
	(*c*) other penalties and fines	27	..	..	..	65
12	Miscellaneous	45	42	43	..	..
13	TOTAL OF ITEMS 9 TO 12	3,54,640	1,24,618	1,31,708	2,12,710	36,718
14	Refund or rebate of tax—					
	(*a*) on interest on securities under section 48.	700	1,590	451	503	293
	(*b*) on dividends of companies under section 48.	12,111	4,607	282	2,607	389
	(*c*) to partners of firms under section 48.	4,966	..	..	..	..
	(*d*) under section 49	37,758	..	..	..	..
	(*e*) Other refunds	59,447	2,309	785	2,563	720
15	TOTAL REFUNDS	1,14,982	8,506	1,518	5,673	1,402
16	Net demand	2,39,658	1,16,112	1,30,190	2,07,037	35,316
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	10,120	10,638	2,916	334	55
18	*Add*—Excess collections and advance payments.	352	67	56	13	..
18-A	*Add*—Unpaid refunds for 1926-27	43,766	2,417	90	464	228
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	76,659	131	27	87	22
19	Net collections	1,97,006	1,07,827	1,27,393	2,07,093	35,467

No. I—*contd.*

Presidency in the year ending 31st March 1927—*contd.*

Kolaba.	Ratnagiri.	Hyderabad.	Nawab-Shah.	Karachi City.	Karachi District.	Larkana.	Sukkur.	Thar and Parkar.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,595	1,167	1,398	1,539	7,632	..	1,317	2,084	419
196	320	3,278	54	34,448	39	317	1,821	280
506	706	3,044	..	1,13,041	..	430	..	134
212	91	1,716	..	96,250	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	43,507	..	..	..	..
3,436	1,135	15,332	2,120	1,01,921	692	2,672	4,359	1,225
71,004	33,540	88,615	25,149	3,82,136	23,828	33,080	35,688	31,295
3,530	3,741	6,685	577	34,648	57	2,260	2,337	217
1,453	2,304	10,802	..	20,113	1,942	5,938	1,313	968
81,932	43,004	1,30,870	29,439	8,33,696	26,558	46,014	47,602	34,538
656	1,283	1,086	..	2,071	..	102	194	..
1,310	579	3,372	1,334	9,406	655	2,324	1,907	1,291
79,966	41,142	1,26,412	28,105	8,22,219	25,903	43,588	45,501	33,247
162	1,139	394	8	9,773	4,016	..	473	2,304
..	..	..	..	10	..	..	..	..
492	252	78	55	17	1,229	248	..	559
..	..	15	..	..	..	..	..	—
3	2	1	..	68	7	8	..	..
80,623	42,535	1,26,900	28,168	8,32,087	31,155	43,844	45,974	36,110
133	984	221	..	4,553	..	74	..	..
1,439	266	1,825	..	7,769	..	53	6	..
..	..	..	435	9,209	..	..	..	..
..	..	..	..	..	..	..	..	..
735	736	6,285	1,352	28,419	2,144	1,600	2,004	1,126
2,357	1,986	8,331	1,787	49,950	2,144	1,727	2,010	1,126
78,266	40,549	1,18,569	26,381	7,82,137	29,011	42,117	43,964	34,984
122	315	39	56	11,056	634	1,381	21	695
105	..	10	1	2,249	55	..	150	133
3	351	218	14	1,042	..	142	..	..
300	290	114	..	..	..	201	..	..
77,952	40,295	1,18,644	26,340	7,74,372	28,432	40,677	44,093	34,422

RETURN No. I—*concld.*

Classification of the income-tax demand in the districts of Bombay Presidency in the year ending 31st March 1927—*contd.*

Serial No.	Classification.	Shikarpur.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banaskantha including Deesa Cantonment.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) paid by Government	376	*Nil*	..	2,183	62	..
	(*b*) „ „ local authorities	1,350	11,016	25	85	..	..
	(*c*) „ „ companies, other public bodies and associations.	868	53,815	..	..	53	..
	(*d*) „ „ private employers	112	4,972	..	..	..	..
2	Interest on securities—						
	(*a*) on securities of the Government of India or of a Local Government.	..	..	..	..	..	..
	(*b*) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property	6,200	24,393	..	..	90	..
4	„ „ „ business	86,338	1,78,996	..	..	122	..
5	Professional earnings	1,727	1,064	..	..	34	..
6	Income derived from other sources	1,424	5,284	..	209	..	..
7	TOTAL OF ITEMS 1 TO 6	98,395	2,79,540	25	2,477	361	..
8	(*a*) Amount to be deducted on account of section 15.	14	1,091	..	..	16	..
	(*b*) Amount to be deducted on account of section 17.	10,449	1,739	..	..	8	..
9	Resultant demand	87,932	2,76,710	25	2,477	337	..
10	Arrears	59	14,390	..	..	..	..
11	Penalties—						
	(*a*) penal assessments under section 28 and section 25 (2).	..	..	..	..	..	..
	(*b*) „ recoveries under section 46 (1).	..	180	..	..	..	..
	(*c*) other penalties and fines	..	..	..	6	..	..
12	Miscellaneous	9	..	..	5	..	..
13	TOTAL OF ITEMS 9 TO 12	88,000	2,91,280	25	2,488	337	..
14	Refund or rebate of tax—						
	(*a*) on interest on securities under section 48.	55	32	184	10,262	496	1,923
	(*b*) on dividends of companies under section 48.	348	593	290	18,335	1,445	..
	(*c*) to partners of firms under section 48.	..	129	..	..	..	..
	(*d*) under section 49	..	4,501	..	..	..	..
	(*e*) other refunds	1,171	411	..	405	9	..
15	TOTAL REFUNDS	1,574	5,666	474	29,002	1,950	1,923
16	Net demand	86,426	2,85,614	—449	—26,514	—1,613	—1,923
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	..	3,570	..	..	..	..
18	*Add*—Excess collections and advance payments.	21	..	..	..	..	..
18-A	*Add*—Unpaid refunds for 1926-27	..	150	..	1,476	..	..
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	241	74	..	..	..	..
19	Net collections	86,206	2,82,120	—449	—25,038	—1,613	—1,923

RETURN No. II.

Classification of the Super-tax demand in the districts of Bombay Presidency in the year ending 31st March 1927.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

RETURN No. II.

Classification of the super-tax demand in the districts of Bombay Presidency in the year ending 31st March 1927.

Serial No.	Classification.	Bombay City.	Bombay Suburan.	Ahmedabad.	Broach.	Surat.	East Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Hyderabad.	Karachi City.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	78,02,884	578	5,81,656	1,899	51,639	11,855	19,029	7,242	3,094	1,66,107	199	3,278	3,213	2,859	1,876	60,773	1,014	63,035
2	Arrears	1,96,411	..	16,840	3,960	..	..	..	209	..	..	..	..	..	..	..	..	..	9,312
3	Miscellaneous including penalties.	642	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	79,99,937	578	5,98,496	5,859	51,639	11,855	19,029	7,451	3,094	1,66,107	199	3,278	3,213	2,859	1,876	60,773	1,014	72,347
5	Refunds	5,07,347	..	34,975	2,386	2,671	5,508	3,170	1,572	..	66,226	..	..	..	..	394	5,581	..	..
6	Net demand (item 4 *minus* item 5)	74,92,590	578	5,63,521	3,473	48,968	6,347	15,859	5,879	3,094	99,881	199	3,278	3,213	2,859	1,482	55,192	1,014	72,347
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	10,93,317	578	6,094	3,960	42,792	..	..	4,335	3,094	..	..	..	..	..	..	1,861	..	..
8	*Add*—Excess collections and advance payments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review.	176	..	571	..	..	..	..	..	..	25,395	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	11,673	..	..	..	..	128	..	..	..	..	..	..	..	..	..	..	..	..
9	Net collections	63,87,776	..	5,57,998	—487	6,176	6,209	15,859	1,544	..	1,25,276	199	3,278	3,213	2,859	1,482	53,331	1,014	72,347

M&I P.C.—M—VIII-77—10-9-27—